Index to Volume 14

Author Index

ARONSOHN, ALAN J.B., The Tax Reform Act of 1986—Some Selected Real Estate Problems and Possibilities	203
BILLINGS, B. ANTHONY & CRUMBLEY, D. LARRY, Economic Consequences of Home Ownership	
CAREY, STEVENS A., Profit Participations: Coping With the Limitations Faced by Pension Funds and REITs	35
CHARYK, WILLIAM R., The Partnership Corner: Allocation of Deductions Attributable to Nonrecourse Debt Allocation of Depreciation Attributable to Nonrecourse Debt Tax-Exempt Investments in Real Estate Syndications Working With a "Qualified Income Offset"	275 329 178 81
CHILDS, BARBARA J. & STROBEL, CAROLINE, Seller-Financed Real Estate Transactions After the Tax Reform Act of 1986	299
DOANE, RANDELL C. & FAGGEN, IVAN, Sale of Personal Residence to a Related Party—A Section 1034 Planning Opportunity	127
DUVALL, SUZANNE G. & ASH, ROBERT L., Caveat Lessor: Leasing to Tax-Exempt Entities	54
KLEIN, PAUL E., Tax Workshop: Indirect Sale Between Related Parties Does Not Give Rise to Deductible Loss	340
Partnership Must Own the Property that Generates Partnership Losses [The] Rehabilitation Investment and Low-Income Housing Credit After the Tax Reform Act of 1986	87 290
Special Use Valuation Regulation Stricken Down by Tax Court	191
LEVIN, MICHAEL A., Recent Developments: [The] Corporate Nominee Revisited	365
closed Property: Hillsboro vs. Tufts	95 365

Index to Volume 14

Author Index

ARONSOHN, ALAN J.B., The Tax Reform Act of 1986—Some Selected Real Estate Problems and Possibilities	203
BILLINGS, B. ANTHONY & CRUMBLEY, D. LARRY, Economic Consequences of Home Ownership	
CAREY, STEVENS A., Profit Participations: Coping With the Limitations Faced by Pension Funds and REITs	35
CHARYK, WILLIAM R., The Partnership Corner: Allocation of Deductions Attributable to Nonrecourse Debt Allocation of Depreciation Attributable to Nonrecourse Debt Tax-Exempt Investments in Real Estate Syndications Working With a "Qualified Income Offset"	275 329 178 81
CHILDS, BARBARA J. & STROBEL, CAROLINE, Seller-Financed Real Estate Transactions After the Tax Reform Act of 1986	299
DOANE, RANDELL C. & FAGGEN, IVAN, Sale of Personal Residence to a Related Party—A Section 1034 Planning Opportunity	127
DUVALL, SUZANNE G. & ASH, ROBERT L., Caveat Lessor: Leasing to Tax-Exempt Entities	54
KLEIN, PAUL E., Tax Workshop: Indirect Sale Between Related Parties Does Not Give Rise to Deductible Loss	340
Partnership Must Own the Property that Generates Partnership Losses [The] Rehabilitation Investment and Low-Income Housing Credit After the Tax Reform Act of 1986	87 290
Special Use Valuation Regulation Stricken Down by Tax Court	191
LEVIN, MICHAEL A., Recent Developments: [The] Corporate Nominee Revisited	365
closed Property: Hillsboro vs. Tufts	95 365

LEVINE, HOWARD J. & GLICKLICH, PETER A., Tax-Free Real Estate Transactions:	
Application of Section 1038 to Foreclosure on Note Held by Former Shareholder to Selling Corporation	283 174
Carved-Out Estate for Years Qualifies for Residential Rollover Conversion From General to Limited Partnership Interest Impact of Alternative Minimum Tax on Bargain Sale of Resi-	282
dence to Charity After Section 121 Election	176
tary Conversion	175
sion, and Rollovers	333
chased from Affiliate Permitted	339
Related Party Like-Kind Exchange and Residential Rollover Residential Rollover Tax Benefits Available to Homeowners	284
Unavailable to Rent-Regulated Tenants Tax Planning After TRA '86 for Tax-Free Exchanges Will	338
Interact with New PAL and AMT Rules Tax Reform Proposals and Tax-Free Exchanges	280 172
LEWIS, POLLY, Selected Tax Article Digests 103, 198, 295	, 376
McGUIRE, JOHN A., Tax Shelters:	
Adjustments to Basis of Partnership Property Tufts and Partnership Property Distributions	287 182
MILLER, JOEL E., Debt and Taxes: The "Tax-Effective Obliga- tion" Analysis	219
O'NEIL, CHERIE J. & ROSE, CLARENCE C., Real Estate Tax Shelters Under the Tax Reform Act of 1986	115
ROBINSON, GERALD J., Installment Reporting For Real Estate: Complexification After the Tax Reform Act of 1986	264
RUDISILL, CATHY M., Section 2032A: Special Use Valuation for Family Farms—A Ten-Year Review	312
STEELE, THOMAS H., Sham in Substance: The Tax Court's Emerging Standard for Testing Sale-Leasebacks	3
TAYLOR, RICK J. & KOZUB, ROBERT M., Real Estate Limited	154

THURM, GIL, Washington Tax Watch: Installment Sale Reporting Revision Tax Reform or Tax Disaster	362 294
WALKER, MARLAN C. & CASPER, ERIC M., U.S. Real Estate and Foreign Corporate Investors: Maximizing Tax Benefits From Real Estate Carrying Charges by Passive Corporate Investors	137
WOOD, ROBERT W., Charitable Contributions of Property: Bargain Sales Giving Encumbered Property to Charity Retained Mineral Interests in Land	359 91 194
Title Index	
Caveat Lessor: Leasing to Tax-Exempt Entities, Suzanne G. Duvall & Robert L. Ash	54
Charitable Contributions of Property, Robert W. Wood: Bargain Sales	359 91 194
Debt and Taxes: The "Tax-Effective Obligation" Analysis, Joel E. Miller	219
Economic Consequences of Home Ownership, B. Anthony Billings & D. Larry Crumbley	343
Installment Reporting for Real Estate: Complexification After the Tax Reform Act of 1986, Gerald J. Robinson	264
[The] Partnership Corner, William R. Charyk: Allocation of Deductions Attributable to Nonrecourse Debt Allocation of Depreciation Attributable to Nonrecourse Debt Tax-Exempt Investments in Real Estate Syndications Working With a "Qualified Income Offset"	275 329 178 81
Tax-Exempt Investments in Real Estate Syndications	178
Working With a "Qualified Income Offset" and Depreciation Deductions Attributable to Nonrecourse Debt	81
Profit Participations: Coping With the Limitations Faced by Pension Funds and REITs, Stevens A. Carey	35

INDEX TO	VOLUME	14
----------	--------	----

INDEX TO VOLUME 14	391
Real Estate Limited Partnerships: Is a Graceful Exit Possible? Rick J. Taylor & Robert M. Kozub	154
Real Estate Tax Shelters Under the Tax Reform Act of 1986, Cherie J. O'Neil and Clarence C. Rose	115
Recent Developments, Michael A. Levin: [The] Corporate Nominee Revisited	365 95 365
Sale of Personal Residence to a Related Party—A Section 1034 Planning Opportunity, Randell C. Doane & Ivan Faggen	127
Section 2032A: Special Use Valuation for Family Farms—A Ten- Year Review, Cathy M. Rudisill	312
Selected Tax Article Digests, Polly Lewis 103, 198, 295,	, 376
Seller-Financed Real Estate Transactions After the Tax Reform Act of 1986, Barbara J. Childs & Caroline Strobel	299
Sham in Substance: The Tax Court's Emerging Standard for Testing Sale-Leasebacks, Thomas H. Steele	3
Tax-Free Real Estate Transactions, Howard J. Levine & Peter A. Glicklich:	
Application of Section 1038 to Foreclosure on Note Held by	283
Former Shareholder to Selling Corporation	174
Conversion From General to Limited Partnership Interest Impact of Alternative Minimum Tax on Bargain Sale of	282
Residence to Charity After Section 121 Election IRS Position on Investment Tax Credit Following Involun-	176
New Developments Affect Tax Deferred Exchanges, Conver-	175
Reinvestment of Condemnation Proceeds in Property Pur-	333
chased from Affiliate	284
Unavailable to Rent-Regulated Tenants	338
teract with New PAL and AMT Rules	280
Tax Reform Proposals and Tax-Free Exchanges	172

[The] Tax Reform Act of 1986—Some Selected Real lems and Possibilities, Alan J.B. Aronsohn	
Tax Shelters, John A. McGuire: Adjustments to Basis of Partnership Property Tufts and Partnership Property Distributions	
Tax Workshop, Paul E. Klein: Indirect Sale Between Related Parties Does Not Deductible Loss Partnership Must Own the Property that General Ship Losses [The] Rehabilitation Investment and Low-Inco Credit After the Tax Reform Act of 1986 Special Use Valuation Regulation Stricken Document	rates Partner- 87 ome Housing own by Tax
U.S. Real Estate and Foreign Corporate Investors: Tax Benefits From Real Estate Carrying Charg Corporate Investors, Marlan C. Walker & Eric	es by Passive
Washington Tax Watch, Gil Thurm: Installment Sale Reporting Revision	362

